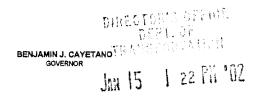
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GLENN M. OKIMOTO

MARY ALICE EVANS Deputy Comptroller





## STATE OF HAWAII DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

P.O. BOX 119 HONOLULU, HAWAII 96810-0119

JAN 1 1 2002

## COMPTROLLER'S MEMORANDUM NO. 2002-04

TO:

Heads of Departments and Agencies

ATTN:

Fiscal Offices

SUBJECT: 2002 Standard Mileage Rate Announced by Internal Revenue

Service (IRS)

The Internal Revenue Service has announced in Revenue Procedure 2001-54 the standard mileage rate to be used in computing the value of the business use of an automobile for 2002. The rate for 2002 has increased from 34.5 cents per mile to 36.5 cents per mile for mileage allowances paid on or after January 1, 2002.

Please forward this information to offices in your department responsible for computing the taxable portion of mileage reimbursements to your employees.

GLENN M. OKIMOTO

State Comptroller